APR 2 6 2004 8

PATENT APPLICATION

IN THE U.S. PATENT AND TRADEMARK OFFICE

April 23, 2004

Applicants: Akira EBIHARA et al

For:

POLISHING TAPE USED IN PRODUCTION

OF MAGNETIC RECORDING MEDIUM

Serial No.: 09/806 082

Group: 1771

Confirmation No.: 4908

Filed:

August 20, 2001

Examiner: Juska

International Application No.: PCT/JP99/05434 International Filing Date: September 30, 1999

Atty. Docket No.: Kanebo Case 5

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE

Sir:

In response to the Office Action dated <u>January 23, 2004</u>, please amend the above-identified application as follows:

(Please see following pages.)

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## CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 23, 2004.

Terryence F. Chapman